



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

August 15, 2013

TO: William T Fujioka
Chief Executive Officer

FROM: Wendy L. Watanabe
Auditor-Controller

A handwritten signature in blue ink, which appears to read "Wendy L. Watanabe", is written over the printed name and title.

SUBJECT: **FISCAL YEAR 2012-13 FOURTH QUARTER REPORT AND ANNUAL
RECAP ON AUDIT-RELATED FUNDING TRANSFERRED FROM
GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attachment I details the audits and associated costs by department for the 4th quarter of FY 2012-13. Attachment II is an annual recap by department for the year. Overall, in FY 2012-13, we provided a total of approximately \$1.7 million in audit-related services to the identified General Fund departments.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:SJL:CYL:EYM:kt

FY 2012-13 Audit Services for NCC GF Depts - Cover Memo - 4th Qtr and annual recap - FINAL.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	4th Quarter			4th Qtr. Total	FY 2012-13 Total
				APR 2013	MAY 2013	JUN 2013		
Animal Care & Control								
Miscellaneous Assistance	1,760.95	567.39	2,659.93	771.46	206.08	100.00	1,077.54	6,065.81
AC&C Credit Card Procedures Assistance	0.00	6,926.46	415.63				0.00	7,342.09
AC&C Revised Credit Card Internal Control Plan (ICP)	0.00	0.00	4,396.47	63.26	1,901.38	132.61	2,097.25	6,493.72
TOTAL	1,760.95	7,493.85	7,472.03	834.72	2,107.46	232.61	3,174.79	19,901.62
Chief Executive Office								
Policy Roundtable for Child Care Sunset Review	4,962.27	2,505.71	440.82				0.00	7,908.80
Labor Management Advisory Committee Sunset Review	1,821.63	3,279.98	389.10	353.60	565.89	832.54	1,752.03	7,242.74
Review of Board Policy 4.050	0.00	0.00	0.00	26.52			26.52	26.52
Quality and Productivity Commission Sunset Review	808.18	0.00	0.00				0.00	808.18
CEO Miscellaneous	0.00	1,131.79	2,881.46	424.31	1,686.43	106.08	2,216.82	6,230.07
CEO Risk Management Review	0.00	1,897.26	404.12				0.00	2,301.38
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	0.00	2,971.95	8,602.79				0.00	11,574.74
CEO Payroll & Personnel Review	0.00	0.00	856.78				0.00	856.78
CEO Auto & General Liability Management Services Prop A	0.00	0.00	8,199.39	3,186.37	3,395.41	6,015.02	12,596.80	20,796.19
CEO Workers' Compensation Claims TPA Prop A	0.00	0.00	0.00			13,110.42	13,110.42	13,110.42
TOTAL	7,592.08	11,786.69	21,774.46	3,990.80	5,647.73	20,064.06	29,702.59	70,855.82
Assessor								
Assessor eCAPS Procurement Internal Control Plan (ICP)	559.09	1,054.76	126.53	936.46			936.46	2,676.84
Assessor Secured Property Tax System Review	177,095.06	68,792.19	45,134.08	9,332.89	4,661.64	6,771.67	20,766.20	311,787.53
Assessor Technical Assistance	1,102.92	678.91	514.30	477.52	1,850.58	183.66	2,511.76	4,807.89
TOTAL	178,757.07	70,525.86	45,774.91	10,746.87	6,512.22	6,955.33	24,214.42	319,272.26
Agricultural Commissioner/Weights & Measures								
ACWM CALCARDS Internal Control Plan (ICP)	0.00	0.00	5,627.17	79.56	355.00	1,785.29	2,219.85	7,847.02
ACWM Technical Assistance	0.00	2,780.97	2,171.75			216.30	216.30	5,169.02
TOTAL	0.00	2,780.97	7,798.92	79.56	355.00	2,001.59	2,436.15	13,016.04
Beaches & Harbors								
Beaches & Harbors Technical Assistance	1,446.91	899.33	1,891.05	2,895.11	438.11	35.37	3,368.59	7,605.88
TOTAL	1,446.91	899.33	1,891.05	2,895.11	438.11	35.37	3,368.59	7,605.88
Board of Supervisors								
BOS Procurement Review	1,485.30	0.00	0.00				0.00	1,485.30
Commission for Children & Families Sunset Review	1,307.78	893.84	406.08				0.00	2,607.70
Historical Landmarks and Records Commission Sunset Review	2,476.12	2,512.56	1,379.54	35.37	530.59	1,273.11	1,839.07	8,207.29
Commission on Insurance Sunset Review	2,404.95	726.52	1,974.18	1,093.79			1,093.79	6,199.44
Revolving Fund Review 2010-11	1,943.23	3,560.66	0.00				0.00	5,503.89
Third Party Liability Letters 2010-11	367.33	514.34	73.48				0.00	955.15
Sunset Review for Sybil Brand Comm Institutional Inspections	424.49	6,230.13	7,892.19	2,429.51	1,560.23		3,989.74	18,536.55
Sunset Review Miscellaneous	1,381.62	1,572.74	11,725.49	4,594.17	2,933.35	1,188.66	8,716.18	23,396.03
BOS Miscellaneous	983.40	3,889.95	323.77	2,163.10	2,440.52		4,603.62	9,800.74
Revolving Fund Review 2011-12	0.00	6,809.59	648.19			1,318.77	1,318.77	8,776.55
Arts Commission Sunset Review	0.00	7,427.41	6,591.85				0.00	14,019.26
TOTAL	12,774.22	34,137.74	31,014.77	10,315.94	7,464.69	3,780.54	21,561.17	99,487.90
Consumer Affairs								
Consumer Affairs Advisory Commission Sunset Review	0.00	2,556.34	9,837.26			1,585.75	1,585.75	13,979.35
TOTAL	0.00	2,556.34	9,837.26	0.00	0.00	1,585.75	1,585.75	13,979.35
District Attorney								
District Attorney Budget & Trust Review	132.60	0.00	0.00				0.00	132.60
District Attorney Payroll and Personnel Review	1,648.10	3,765.52	4,730.59	3,018.27	5,887.75	6,402.15	15,308.17	25,452.38
District Attorney Miscellaneous Assistance	450.83	44.70	0.00			53.05	53.05	548.58
District Attorney Timekeeping Review	0.00	8,657.55	28,016.06		1,215.95	1,839.47	3,055.42	39,729.03
TOTAL	2,231.53	12,467.77	32,746.65	3,018.27	7,103.70	8,294.67	18,416.64	65,862.59
Chief Information Office								
McAfee Vulnerability Manager Reporting for Audit	0.00	0.00	1,281.07	863.20			863.20	2,144.27
CIO Apple Apps Volume Purchase Program	0.00	0.00	0.00		6,907.48	709.01	7,616.49	7,616.49
TOTAL	0.00	0.00	1,281.07	863.20	6,907.48	709.01	8,479.69	9,760.76
Coroner/Medical Examiner								
Coroner Credit Card Procedures Assistance	2,290.25	4,179.27	1,254.99				0.00	7,724.51
Coroner Management Audit Follow-up Review	28,090.10	17,994.78	11,926.83	11,870.78	8,176.96	8,097.12	28,144.86	86,156.57
Coroner Technical Assistance	179.56	2,079.06	1,256.90			100.00	100.00	3,615.52
TOTAL	30,559.91	24,253.11	14,438.72	11,870.78	8,176.96	8,197.12	28,244.86	97,496.60
Probation								
Probation Internal Control Plan (ICP)	1,529.85	7,279.05	4,412.38	1,187.72			1,187.72	14,409.00
Probation Commitments, Accruals, and Trust Fund Review	54,980.45	43,933.89	49,598.72	23,686.49	9,862.80	13,125.74	46,675.03	195,188.09
Probation Prop A Clerical Svcs at Area Office Amendment #2	979.12	0.00	0.00				0.00	979.12
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC	60,378.58	3,773.60	6,483.29	693.68	106.10	636.48	1,436.26	72,071.73
Probation Miscellaneous Assistance	3,350.47	4,268.33	6,068.65	373.47	1,668.28	1,811.99	3,853.74	17,541.19
TOTAL	121,218.47	59,254.87	66,563.04	26,941.36	12,301.89	14,909.60	53,152.75	300,189.13

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	4th Quarter			4th Qtr. Total	FY 2012-13 Total
				APR 2013	MAY 2013	JUN 2013		
Public Defender								
Public Defender Miscellaneous Assistance	0.00	0.00	0.00	26.52			26.52	26.52
Public Defender Payroll Review Follow-up	0.00	0.00	0.00	638.63			638.63	638.63
Public Defender Payroll Personnel Follow-up	0.00	0.00	0.00	4,364.92	12,070.50	19,593.10	36,028.52	36,028.52
TOTAL	0.00	0.00	0.00	5,030.07	12,070.50	19,593.10	36,693.67	36,693.67
Parks and Recreation								
Parks Commitments, Accruals, and Trust Fund Review	2,814.04	1,877.83	6,819.07	1,169.08	1,255.26	3,442.38	5,866.72	17,377.66
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46	0.00	0.00				0.00	173.46
Parks eCAPS Procurement Internal Control Plan (ICP)	0.00	0.00	4,551.62				0.00	4,551.62
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	212.16	5,008.99	5,717.21	2,823.21	3,868.85	625.89	7,317.95	18,256.31
Parks Technical Assistance	6,672.65	9,692.24	2,310.83	11,437.21	(4,285.30)	(3,734.11)	3,417.80	22,093.52
Parks Prop A Maintenance Services	0.00	13,671.76	36,804.51	4,006.50	4,678.94	110.22	8,795.66	59,271.93
Parks Voyager Card Review	0.00	0.00	0.00		20,018.16	25,427.08	45,445.24	45,445.24
TOTAL	9,872.31	30,250.82	56,203.24	19,436.00	25,535.91	25,871.46	70,843.37	167,169.74
Regional Planning								
RP Commitments, Accruals, and Trust Fund Review	3,117.46	0.00	0.00				0.00	3,117.46
RP Coastal Improvement Fund Review	10,553.78	3,089.28	1,102.02		1,685.64	914.20	2,599.84	17,344.92
RP Miscellaneous Assistance	1,358.82	73.48	4,317.96	183.70	269.35	906.06	1,359.11	7,109.37
RP POS Credit Card Procedures	0.00	0.00	5,188.07	2,742.40	2,395.25	1,112.10	6,249.75	11,437.82
TOTAL	15,030.06	3,162.76	10,608.05	2,926.10	4,350.24	2,932.36	10,208.70	39,009.57
Registrar-Recorder								
RR/CC Operations Review	3,825.27	0.00	2,240.67	1,553.86	894.09	2,985.23	5,433.18	11,499.12
RR/CC Revolving Change Fund Request	0.00	0.00	0.00	26.52			26.52	26.52
RR/CC NSF Check	0.00	0.00	0.00	26.52			26.52	26.52
RR/CC Parking Reimbursement	1,425.63	541.37	0.00	26.52			26.52	1,993.52
RR/CC Miscellaneous Assistance	1,615.70	618.91	627.10	110.19	1,542.80	3,817.75	5,470.74	8,332.45
RR/CC Truncation Fee Special Fund Review	0.00	0.00	5,465.63	24,606.72	17,396.43	5,538.85	47,542.00	53,007.63
TOTAL	6,866.60	1,160.28	8,333.40	26,350.33	19,833.32	12,341.83	58,525.48	74,885.76
Sheriff's								
Sheriff's Department Budget Review	373.41	0.00	1,588.65	2,470.78		420.00	2,890.78	4,852.84
Sheriff's Second Quarter Overtime Monitoring	0.00	0.00	730.42	26.52			26.52	756.94
Sheriff's Accounts Receivable Review	5,625.82	0.00	0.00	530.39	5,206.73	3,305.60	9,042.72	14,668.54
Sheriff's Cal Card ICP	0.00	0.00	0.00	26.52			26.52	26.52
Sheriff's Inmate Trust Credit Card Acceptance ICP	0.00	0.00	0.00	26.52			26.52	26.52
Sheriff's 3rd Quarter Overtime Monitoring	4,561.77	53.05	0.00				0.00	4,614.82
Sheriff's Fixed Assets and Inventory Review	70,579.22	55,289.21	3,224.95	2,629.24	4,632.55	5,817.02	13,078.81	142,172.19
Sheriff's Miscellaneous Assistance	1,028.55	1,529.88	2,210.81	1,165.77	1,082.93	1,003.99	3,252.69	8,021.93
Sheriff's Bulletproof Vest Sales Review	0.00	5,720.51	946.84				0.00	6,667.35
Sheriff's Billing Rates Board Inquiry	0.00	0.00	6,315.34		4,554.79		4,554.79	10,870.13
Sheriff's FY 2013-14 LECC Billing Rates Review	0.00	0.00	16,806.08	1,404.50			1,404.50	18,210.58
Sheriff's Unincorporated Area Patrol - Report to Department	0.00	0.00	0.00	4,992.44			4,992.44	4,992.44
TOTAL	82,168.77	62,592.65	31,823.09	19,291.73	27,505.28	(7,500.72)	39,296.29	215,880.80
Treasurer and Tax Collector								
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	0.00	0.00	318.24				0.00	318.24
TTC Trust Funds Review	293.88	1,803.30	477.36				0.00	2,574.54
TTC Payroll and Personnel Review	1,517.13	0.00	6,103.23	734.64	178.82	918.35	1,831.81	9,452.17
Redemption Review FY 2009-11 Statement of Work	899.09	2,698.41	3,000.03	268.23	2,174.92		2,443.15	9,040.68
WO#7-97 TTC Redemption F/C Audit	1,897.24	1,101.62	424.32	53.05		106.08	159.13	3,582.31
TTC Technical Miscellaneous	389.11	0.00	0.00				0.00	389.11
TTC Electronic Check Deposit	0.00	0.00	4,371.14				0.00	4,371.14
TTC Request for Waiver - NSF Checks by Certified Mail	0.00	0.00	0.00	2,057.03			2,057.03	2,057.03
TOTAL	4,996.45	5,603.33	14,694.32	3,112.95	2,353.74	1,024.43	6,491.12	31,785.22
Multiple Departments								
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	6,859.28	5,515.25	318.23	265.21	159.13		424.34	13,117.10
Audit Recommendation Follow-up as of 12/31/11	2,859.62	1,803.31	0.00	106.08			106.08	4,769.01
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	0.00	2,107.68	9,455.88	7,262.17	4,559.90	4,604.53	16,426.60	27,990.16
Audit Recommendation Follow-up as of 12/31/12	0.00	571.25	9,334.77	4,402.21	1,325.99	1,325.97	7,054.17	16,960.19
IT Risk Assessment FY 12-13	0.00	0.00	0.00	4,811.33	1,411.75	1,449.93	7,673.01	7,673.01
eCAPS Data Analysis Preliminary Review	0.00	0.00	0.00	2,277.43		142.34	2,419.77	2,419.77
Audit Reco Follow-up Framework and Risk Assessment	0.00	0.00	0.00			4,518.08	4,518.08	4,518.08
TOTAL	9,718.90	9,997.49	19,108.88	19,124.43	7,456.77	12,040.85	38,622.05	77,447.32
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	484,994.23	338,923.86	381,363.86	165,828.22	156,121.00	133,068.86	455,018.08	1,680,300.03

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	FY 2012-13 Total
Animal Care & Control	
Miscellaneous Assistance	6,065.81
AC&C Credit Card Procedures Assistance	7,342.09
AC&C Revised Credit Card Internal Control Plan (ICP)	6,493.72
TOTAL	19,901.62
Chief Executive Office	
Policy Roundtable for Child Care Sunset Review	7,908.80
Labor Management Advisory Committee Sunset Review	7,242.74
Review of Board Policy 4.050	26.52
Quality and Productivity Commission Sunset Review	808.18
CEO Miscellaneous	6,230.07
CEO Risk Management Review	2,301.38
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	11,574.74
CEO Payroll & Personnel Review	856.78
CEO Auto & General Liability Management Services Prop A	20,796.19
CEO Workers' Compensation Claims TPA Prop A	13,110.42
TOTAL	70,855.82
Assessor	
Assessor eCAPS Procurement Internal Control Plan (ICP)	2,676.84
Assessor Secured Property Tax System Review	311,787.53
Assessor Technical Assistance	4,807.89
TOTAL	319,272.26
Agricultural Commissioner/Weights & Measures	
ACWM CALCARDS Internal Control Plan (ICP)	7,847.02
ACWM Technical Assistance	5,169.02
TOTAL	13,016.04
Beaches & Harbors	
Beaches & Harbors Technical Assistance	7,605.88
TOTAL	7,605.88
Board of Supervisors	
BOS Procurement Review	1,485.30
Commission for Children & Families Sunset Review	2,607.70
Historical Landmarks and Records Commission Sunset Review	8,207.29
Commission on Insurance Sunset Review	6,199.44
Revolving Fund Review 2010-11	5,503.89
Third Party Liability Letters 2010-11	955.15
Sunset Review for Sybil Brand Comm Institutional Inspections	18,536.55
Sunset Review Miscellaneous	23,396.03
BOS Miscellaneous	9,800.74
Revolving Fund Review 2011-12	8,776.55
Arts Commission Sunset Review	14,019.26
TOTAL	99,487.90
Consumer Affairs	
Consumer Affairs Advisory Commission Sunset Review	13,979.35
TOTAL	13,979.35

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	FY 2012-13 Total
District Attorney	
District Attorney Budget & Trust Review	132.60
District Attorney Payroll and Personnel Review	25,452.38
District Attorney Miscellaneous Assistance	548.58
District Attorney Timekeeping Review	39,729.03
TOTAL	65,862.59
Chief Information Office	
McAfee Vulnerability Manager Reporting for Audit	2,144.27
CIO Apple Apps Volume Purchase Program	7,616.49
TOTAL	9,760.76
Coroner/Medical Examiner	
Coroner Credit Card Procedures Assistance	7,724.51
Coroner Management Audit Follow-up Review	86,156.57
Coroner Technical Assistance	3,615.52
TOTAL	97,496.60
Probation	
Probation Internal Control Plan (ICP)	14,409.00
Probation Commitments, Accruals, and Trust Fund Review	195,188.09
Probation Prop A Clerical Svcs at Area Office Amendment #2	979.12
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC	72,071.73
Probation Miscellaneous Assistance	17,541.19
TOTAL	300,189.13
Public Defender	
Public Defender Miscellaneous Assistance	26.52
Public Defender Payroll Review Follow-up	638.63
Public Defender Payroll Personnel Follow-up	36,028.52
TOTAL	36,693.67
Parks and Recreation	
Parks Commitments, Accruals, and Trust Fund Review	17,377.66
Board of Governors Arboreta & Botanic Gardens Sunset Review	173.46
Parks eCAPS Procurement Internal Control Plan (ICP)	4,551.62
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	18,256.31
Parks Technical Assistance	22,093.52
Parks Prop A Maintenance Services	59,271.93
Parks Voyager Card Review	45,445.24
TOTAL	167,169.74
Regional Planning	
RP Commitments, Accruals, and Trust Fund Review	3,117.46
RP Coastal Improvement Fund Review	17,344.92
RP Miscellaneous Assistance	7,109.37
RP POS Credit Card Procedures	11,437.82
TOTAL	39,009.57

AUDITOR-CONTROLLER
FY 2012-13
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	FY 2012-13 Total
Registrar-Recorder	
RR/CC Operations Review	11,499.12
RR/CC Revolving Change Fund Request	26.52
RR/CC NSF Check	26.52
RR/CC Parking Reimbursement	1,993.52
RR/CC Miscellaneous Assistance	8,332.45
RR/CC Truncation Fee Special Fund Review	53,007.63
TOTAL	74,885.76
Sheriff's	
Sheriff's Department Budget Review	4,852.84
Sheriff's Second Quarter Overtime Monitoring	756.94
Sheriff's Accounts Receivable Review	14,668.54
Sheriff's Cal Card ICP	26.52
Sheriff's Inmate Trust Credit Card Acceptance ICP	26.52
Sheriff's 3rd Quarter Overtime Monitoring	4,614.82
Sheriff's Fixed Assets and Inventory Review	142,172.19
Sheriff's Miscellaneous Assistance	8,021.93
Sheriff's Bulletproof Vest Sales Review	6,667.35
Sheriff's Billing Rates Board Inquiry	10,870.13
Sheriff's FY 2013-14 LECC Billing Rates Review	18,210.58
Sheriff's Unincorporated Area Patrol - Report to Department	4,992.44
TOTAL	215,880.80
Treasurer and Tax Collector	
WO#7-67A 08-09 TTC Disposal Facilities F/C Audit	318.24
TTC Trust Funds Review	2,574.54
TTC Payroll and Personnel Review	9,452.17
Redemption Review FY 2009-11 Statement of Work	9,040.68
WO#7-97 TTC Redemption F/C Audit	3,582.31
TTC Technical Miscellaneous	389.11
TTC Electronic Check Deposit	4,371.14
TTC Request for Waiver - NSF Checks by Certified Mail	2,057.03
TOTAL	31,785.22
Multiple Departments	
Internal Control Certification Program Monitoring Technical Assistance Multiple Depts.	13,117.10
Audit Recommendation Follow-up as of 12/31/11	4,769.01
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	27,990.16
Audit Recommendation Follow-up as of 12/31/12	16,960.19
IT Risk Assessment FY 12-13	7,673.01
eCAPS Data Analysis Preliminary Review	2,419.77
Audit Reco Follow-up Framework and Risk Assessment	4,518.08
TOTAL	77,447.32
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	1,660,300.03